

# **HB 670 Flow Chart for Taxpayers**

## **Clean Energy Property Tax Credit**

- Taxpayer must complete a pre-application provided by the Georgia Environmental Facilities Authority (GEFA) regarding the clean energy property. Please [click here](#) to access GEFA's pre-application.
- Taxpayer will receive confirmation from GEFA after this pre-application is completed.
- Taxpayer will complete and submit to the Department of Revenue (DOR) Form IT-CEP-AP. The confirmation from GEFA must be attached to [Form IT-CEP-AP](#).
- DOR will notify the taxpayer of the clean energy property tax credits, tentatively approved and allocated to such taxpayer within 60 days from the date Form IT-CEP-AP was received by DOR.

## **Wood Residuals Tax Credit**

- Taxpayer submits information to Georgia Forestry Commission (GFC).
- Georgia Forestry Commission provides taxpayer with certification.
- Taxpayer will complete and submit to DOR Form IT-WR-AP. The certification from GFC must be attached to Form IT-WR-AP.
- DOR will notify the taxpayer of the tax credits, tentatively approved and allocated to such taxpayer within 60 days from the date Form IT-WR-AP was received by DOR.

December 19, 2008- DOR has preapproved \$413,986.00 in tax credits.  
\$2,086,014.00 in tax credits is available for calendar year 2008.

If you have questions regarding pre-approval of the credit contact Beverly Bennett at 404-417-2422.

If you have technical questions regarding the credit program contact Pamela Goshay at 404-417-2441.

## HB 670 Planning Timeline

ANTICIPATED DATE	ACTIVITY	RESPONSIBLE AGENCY
Issued on July 8	<p>The following form is now available for individuals/businesses to request preapproval to claim the clean energy property tax credit.</p> <ul style="list-style-type: none"> <li>Form IT-CEP-AP</li> </ul>	Department of Revenue
Completed; form to be released when Georgia Forestry Commission (GFC) is ready to certify the wood residuals.	<p>Following form will be available for individuals/businesses to request preapproval to claim the wood residuals tax credit.</p> <ul style="list-style-type: none"> <li>Form IT-WR-AP</li> </ul>	Department of Revenue
August 1 <sup>st</sup>	Deadline for public comments on proposed regulation. Hearing held that provided opportunity for public to comment in person or in writing regarding proposed regulation.	Department of Revenue
August 19 <sup>th</sup>	<p>Georgia Secretary of State received and filed Rule 560-7-8-.48 Clean Energy Property and Wood Residuals Tax Credits. An exact copy of the adopted Rule is posted on DOR website.</p> <p><a href="http://www.etax.dor.ga.gov/inctax/newregs/Rule_560-7-8-.48_Clean_Energy_Property_and_Wood_Residuals_Tax_Credits.pdf">http://www.etax.dor.ga.gov/inctax/newregs/Rule_560-7-8-.48_Clean_Energy_Property_and_Wood_Residuals_Tax_Credits.pdf</a></p>	Department of Revenue